

**ORDINANCE NO: 12- 773**

**BE IT ORDAINED** by the City Council of the City of Huntsville, Alabama that the Code of Ordinances of the City of Huntsville, Alabama (hereinafter referred to as "City Code") is amended as follows:

**Sec. 15-109 of the City Code is hereby amended as follows:**

**Sec. 15-109. Disposition of sales and use taxes.**

(a) Sales and use tax revenue of the city, as determined pursuant to generally accepted accounting principles, will be accounted for in the general fund of the city.

(b) The council, for fiscal year 2011 and 2012, designates that 23.1 percent of sales and use tax revenue be appropriated from the general fund to the capital improvement fund of the city each fiscal year, and further directs that such appropriation be paid into an account that is separate from accounts maintained in the capital improvement fund for other revenues. For fiscal year 2013 and subsequently, such designated percentage shall be 18.0 percent. The city shall expend such appropriation for capital improvements consistent with the city's capital improvement plan.

(c) The council, for fiscal years 2011 and subsequently, designates that 14.7 percent of sales and use tax revenue be appropriated from the general fund to the city board of education each fiscal year, and further directs that such appropriation be paid directly to the city board of education on a monthly basis.

**ADOPTED** this the 27th day of September, 2012.

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President of the City Council  
of the City of Huntsville, Alabama

**APPROVED** this the 27th day of September, 2012..

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Mayor of the City of  
Huntsville, Alabama